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Report of the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel*

Summary

In this report, submitted pursuant to Human Rights Council resolution S-30/1, the Independent International Commission of Inquiry on the Occupied Palestinian Territory (OPT), including East Jerusalem, and Israel examines violations of international human rights law (IHRL), international humanitarian law (IHL) and possible international crimes committed by all parties between 7 October and 31 December 2023.

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* The present report was submitted to the conference services for processing after the deadline so as to include the most recent information.

I. Introduction and methodology

1. This report summarises the Commission's factual and legal findings on attacks carried out on 7 October 2023 on civilian targets and military outposts in Israel including rocket and mortar attacks. It also summarises factual and legal findings on Israeli military operations and attacks in the OPT, principally the Gaza Strip, focusing on the period from 7 October to 31 December 2023, examining the imposition of a total siege, evacuation and displacement of civilians and attacks on residential buildings and refugee camps. This report also includes some incidents that took place after 31 December 2023 where they were egregious and deemed representative of a trend. Two conference room papers accompany this report, presenting the Commission's detailed findings on both situations.[1] This report is an overview of those papers and should be read in conjunction with them.

2. The Commission sent the Government of Israel six requests for information and access and one request for information to the State of Palestine. The State of Palestine provided extensive comments. No response was received from Israel.

3. The Commission began gathering information on the morning of October 7, as events unfolded on the ground, and applied the same methodology and standard of proof previously adopted for its investigations.[2] Thousands of open-source items have been collected to date and more than 350 items received following two open calls for submissions issued on 20 October and 1 December 2023.[3] The open-source material was forensically collected in accordance with international standards on the preservation of web-based content and rules of admissibility of digital evidence. Where needed, the collected open-source material was verified primarily through comprehensive cross-referencing with a broad and varied collection of reputable sources and complemented by advanced forensic examination, including visual media authentication, geolocation and chronolocation analysis, metadata extraction and face recognition.

4. The Commission conducted remote interviews with victims and witnesses and consulted multiple sources of information. It conducted a mission to Türkiye and Egypt from 28 February to 8 March 2024 to gather first-hand accounts from survivors and witnesses. It met with more than 70 victims and witnesses, more than two thirds of them women.

5. The Commission faced several challenges in its investigation. In relation to Gaza, the Commission's ability to reach out to victims and witnesses was limited, due to the continuing fighting on the ground and major communications disruption. In relation to Israel, Israeli officials repeatedly publicly announced Israel's refusal to cooperate with the Commission's investigation.[4] Israeli officials reportedly barred medical professionals and others from being in contact with the Commission after it approached medical professionals in Israel in December 2023.[5]

6. Both the 7 October attack in Israel and Israel's subsequent military operation in Gaza must be seen in context. These events were preceded by decades of violence, unlawful occupation and Israel's denial of the Palestinians' right to self-determination, manifested in continuous forced displacement, dispossession, exploitation of natural resources, blockade, settlement construction and expansion, and systematic discrimination and oppression of the Palestinian people.

[1] A/HRC/56/CRP.3 and A/HRC/56/CRP.4.

[2] TORs-UN-Independent_ICI_Occupied_Palestinian_Territories.pdf (ohchr.org).

[3] https://www.ohchr.org/en/hr-bodies/hrc/co-israel/call-submissions-international-crimes-7-october-2023, https://www.ohchr.org/en/hr-bodies/hrc/co-israel/call-submissions-gender-based-crimes-7-October-2023.

[4] https://x.com/giladerdan1/status/1730284375105819003?s=46&t=-c1Omps22oOQ4HkH3ayKDg.

[5] See e.g. https://www.timesofisrael.com/government-forbids-doctors-from-speaking-to-un-group-investigating-oct-7-atrocities/?s=08.

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II. Legal framework

7. The Commission laid out the applicable international legal framework in the OPT and in Israel in its four previous reports and in its terms of reference. The Commission noted the OPT, including East Jerusalem and Gaza, and the occupied Syrian Golan are currently under belligerent occupation by Israel, to which IHL applies concurrently with IHRL.

III. Factual findings: acts committed by the Hamas Izz ad-Din al-Qassam Brigades[6] and other Palestinian armed groups on 7 October 2023 in Israel

A. Introduction

8. On 7 October, a coordinated attack by more than 1,000[7] members of Hamas military wing and other Palestinian armed groups, accompanied by Palestinian civilians,[8] was launched against Israeli civilian targets and military bases in southern Israel, near the border with Gaza. Attackers entered Israel by land, sea and air under cover of an unprecedented rocket and mortar attack targeting southern and central Israel.

9. According to Israeli sources, more than 1,200 persons were killed directly by members of various Palestinian armed groups and others and by rockets and mortars launched from the Gaza Strip. Of these, at least 809 were civilians, including at least 280 women[9], 68 foreign nationals and 314 Israeli military personnel. Among those killed were 40 children (including at least 23 boys and 15 girls) and 25 persons aged 80 and over. In addition, 14,970 people were injured and transferred to hospitals for treatment. At least 252 people were abducted to Gaza as hostages, including 90 women, 36 children, older people and members of Israeli Security Forces (ISF). About 20 of these abductees were members of ISF, many of whom have since been killed in captivity. As of 21 May 2024, 128 hostages had been released or rescued. This number includes bodies retrieved of killed hostages, and 128 remained in captivity, alive or dead. [10]

10. The attack began at 06:30, with a heavy barrage of rockets and mortar shells fired at southern Israeli villages and towns.[11] While many rockets were intercepted by the

[6] Officially known as “Izz ad-Din al-Qassam Brigades”, https://en.alqassam.ps/. The Commission uses the terms “Hamas military wing” or “Hamas militants” in this report.

[7] https://www.gov.il/BlobFolder/news/swords-of-iron-war-in-the-south-7-oct-2023/en/English_Swords_of_Iron_Hamas%20Invasion%20-%20Full%20Map%20-%20v5.pdf.

[8] The Commission uses the term “Palestinian civilians” to refer to people from Gaza dressed in civilian clothing who it found had taken part in the attack. In some cases, the Commission could not determine whether members of this group were part of the militant wing of Hamas or any other Palestinian non-State armed group, or whether they were civilians directly participating in the hostilities.

[9] Israeli government data does not provide disaggregated figures for the number of civilians killed. The Commission based this figure on a manual count through the website of the Israeli National Insurance, see https://laad.btl.gov.il/Web/He/TerrorVictims/Default.aspx?lastName=&firstName=&fatherName=&motherName=&place=&year=&month=&day=&yearHeb=&monthHeb=&dayHeb=&region=&period=32`%22.

[10] https://www.gov.il/en/pages/swords-of-iron-war-in-the-south-7-oct-2023. Last accessed on 24 May, 2024. This number includes four Israeli hostages held captive by Hamas since 2014.

[11] https://www.idf.il/%D7%90%D7%AA%D7%A8%D7%99-%D7%99%D7%97%D7%99%D7%93%D7%95%D7%AA/%D7%99%D7%95%D7%9E%D7%9F-%D7%94%D7%9E%D7%9C%D7%97%D7%9E%D7%94/%D7%9B%D7%9C-%D7%94%D7%9B%D7%AA%D7%91%D7%95%D7%AA/%D7%A2%D7%93%D7%9B%D7%95%D7%A0%D7%99-%D7%93%D7%95%D7%91%D7%A8-%D7%A6%D7%94-%D7%9C/%D7%94%D7%A6%D7%94%D7%A8%D7%AA-

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Iron Dome system deployed by Israel, at least 18 civilians were killed by direct projectile hits in Israel on 7 October and in the weeks that followed.[12] Hamas armed wing and the PIJ publicly claimed responsibility for these attacks and declared in several statements their intention to target civilian locations.

11. Approximately 150,000 people were evacuated from their homes in southern Israel on and immediately after 7 October. As of April 2024, the majority were still displaced, residing in hotels and temporary housing.[13]

B. Killing, mistreatment and abduction in civilian locations

12. Hamas military wing, other Palestinian armed groups and civilians attacked distinct civilian targets in at least 24 localities, as well as public spaces and outdoor festivals. In these sites militants systematically moved from house to house setting homes on fire, shooting into private and public shelters, and removing people from hiding places, killing, injuring and abducting civilians to Gaza. The Commission investigated six distinct attacks in Be'eri and eight attacks in Nir Oz, each involving multiple victims, largely from the same families.

13. In Be'eri, 105 civilians were killed (63 men and 42 women) by members of the military wings of Hamas and the Palestinian Islamic Jihad (PIJ) as well as by civilians from Gaza. In addition, 31 civilians (13 men and 18 women) were abducted to the Gaza Strip. Attackers entered the kibbutz and shot at residents, cars, pets and houses, killing and injuring, setting houses on fire and abducting people to Gaza. In one case, a nine-month-old baby girl, was shot and killed while hiding with her mother in their safe room in Be'eri. In another case, at least four people were taken out of their homes and killed at the perimeter of the Be'eri, likely while being transferred to Gaza.

14. In Nir Oz, 46 civilians were killed (33 men and 13 women) by members of the military wings of Hamas and the PIJ, the Al-Aqsa Martyrs' Brigades, the armed wing of the Palestinian Mujahideen Movement and the armed wing of the Popular Resistance Committees. Palestinian civilians also participated in these killings. Seventy-two residents of the kibbutz (37 men and 35 women) were abducted to Gaza. In one case, a 79-year-old woman and her 12-year-old autistic granddaughter from Nir Oz were killed close to the perimeter fence with Gaza, allegedly because they were slowing down the retreat of their captors. In another case, a 70-year-old woman and her 73-year-old husband were attacked while out for a walk in the kibbutz. The woman was killed, while her partner was abducted to Gaza where he died in captivity.

15. Many Israeli families suffered a multigenerational impact with several members either killed or abducted to Gaza. In one case in Be'eri, a 48-year-old woman and her two teenage daughters were killed, while the father was abducted to Gaza. In Nir Oz, a family of five was hiding in their safe room when militants broke into the room, shot and killed both parents, and set fire to their home, which resulted in the killing of their three children from smoke suffocation. The children's grandmother was shot dead in a different safe room in the kibbutz. In another case from Nir Oz, an entire family was abducted to Gaza, including both parents, a four-year-old boy and a 9-month-old baby. Two of the children's grandparents were also killed in the attack and their bodies were found near the Gaza border.

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[12] https://www.gov.il/en/Departments/news/swords-of-iron-civilian-casualties#Civilian%20casualties.

[13] https://www.gov.il/BlobFolder/news/swords-of-iron-war-in-the-south-7-oct-2023/en/English_Swords_of_Iron_Israel-Hamas%20Conflict%202023.pdf, p.4.

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16. Of 3,000 young people at the Nova music festival in Re'im,[14] 364 attendees (including 215 men and 136 women) were killed by members of the military wing of Hamas and other Palestinian armed groups, while around 40 others were abducted to Gaza. Victims were killed at the site of the main festival while attempting to hide under the festival stage, in portable public toilets, inside parked cars and in garbage containers. In one case, a man hid by a parked silver car, when Hamas militants shot him to death. Many of those killed were shot while running through a field east of the Nova site, trying to escape. Others were killed while hiding in stationary cars and in public shelters along road 232 where they sought refuge. Survivors in shelters reported lying for hours under piles of bodies waiting for first responders to arrive.

17. The Commission investigated the killing of civilians in four public shelters (near Re'im, Be'eri and Alumim). In all four locations, militants attacked the shelters using grenades and machine gun fire, shooting at any person attempting to escape. In a shelter near Re'im, the Commission found that militants also used a rocket propelled grenade. Militants abducted civilians to Gaza from the Re'im shelter, all of whom were suffering from serious injuries. The similar pattern of attack against these and other public shelters suggests that the attackers planned the modalities of the attacks in advance.

18. In Zikim beach, Hamas militants killed at least 18 civilians, including five teenagers (four boys and one girl), in a public shelter, public toilets and at other locations on the beach. Two boats carrying some 10 Hamas militants arrived at the beach at approximately 06:45. Hamas militants threw grenades into the shelter and then shot indiscriminately. The Commission reviewed and verified digital evidence of the attack on the toilet block showing five teenagers crouching while shooting is heard in the background. An ISF soldier is also present, engaging the militants and returning fire. In another video published by Hamas six dead bodies, including the five teenagers, are seen in the toilet block, all of whom appear to have been shot and killed.

19. The Commission found evidence of mistreatment of civilians and ISF members in several locations, and significant evidence on the desecration of corpses, including sexualized desecration, decapitations, lacerations, burning, severing of body parts and undressing.

20. The Commission estimates that some 130[15] older persons[16] were killed in the attack. In one incident at a bus-stop in Sderot, militants shot and killed 13 civilians, eight of them were over the age of 65.[17]

21. At least 68 foreign nationals were killed on 7 October.[18] The Commission documented the torture, attempted beheading and killing of Thai workers in Nir Oz and the killing of 19 Thai and Nepalese exchange students in Alumim.

C. Killing of soldiers considered *hors de combat* and sexual and gender-based violence (SGBV) in Nahal Oz military outpost

22. The Commission investigated an attack on the Nahal Oz military outpost in which members of the military wing of Hamas and other armed groups killed 66 ISF soldiers, including one male soldier who was decapitated after death, and female intelligence observation soldiers (*Tazpitaniyot*), who were young, unarmed, and untrained for combat. The Commission found that militants killed at least 20 female soldiers and abducted seven. The Commission notes that in several cases these soldiers were visibly unarmed, wounded, hiding, captured and/or showing signs of

[14] https://www.gov.il/en/departments/news/swords-of-iron-war-in-the-south-7-oct-2023.

[15] https://www.gov.il/en/pages/swords-of-iron-civilian-casualties# . The Commission counted manually all those over 65.

[16] The Commission defines older people as those over the age of 65. See https://www.ohchr.org/en/special-procedures/ie-older-persons/about-human-rights-older-persons.

[17] https://www.gov.il/en/pages/swords-of-iron-civilian-casualties#.

[18] https://www.gov.il/en/departments/news/swords-of-iron-civilian-casualties.

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having surrendered at the time of their abduction or killing, including one case where three female soldiers were hiding under a desk and shot and killed. The Commission finds reasonable grounds to believe that some soldiers were *hors de combat* and should not have been attacked.

23. The Commission found that seven female soldiers were taken to Gaza as hostages and viewed footage showing that they had been subjected to physical and verbal abuse. Four female bodies found at Nahal Oz outpost were partially or completely undressed, two of which were isolated in separate rooms, showing signs of physical abuse and sexual violence.

D. SGBV

24. The Commission found indications that members of the military wing of Hamas and other Palestinian armed groups committed gender-based violence (GBV) in several locations in southern Israel on 7 October. These were not isolated incidents but perpetrated in similar ways in several locations and by multiple Palestinian perpetrators. The acts documented by the Commission reflected clear abuse of power by male perpetrators and a disregard for the special considerations and protection of women's integrity and autonomy granted by international law.

25. Hamas military wing rejected all accusations that its forces committed sexual violence against Israeli women.[19] However, the Commission documented cases indicative of sexual violence perpetrated against women and men in and around the Nova festival site, as well as the Nahal Oz military outpost and several kibbutzim, including Kfar Aza, Re'im and Nir Oz. It collected and preserved digital evidence, including images of victims' bodies displaying indications of sexual violence, a pattern corroborated by independent testimonies from witnesses. Reliable witness accounts obtained by the Commission describe bodies that had been undressed, in some incidents with exposed genitals. The Commission received reports and verified digital evidence concerning the restraining of women, including hands and sometimes feet of women being bound, often behind the victims' backs, prior to their abduction or killing. Additionally, the Commission made assessments based on the position of the body, for example images displaying legs spread or bent over, and signs of struggle or violence on the body, such as stab wounds, burns, lacerations and abrasions.

26. The Commission has reviewed testimonies obtained by journalists and the Israeli police concerning rape but has not been able to independently verify such allegations, due to a lack of access to victims, witnesses and crime sites and the obstruction of its investigations by the Israeli authorities. The Commission was unable to review the unedited version of such testimonies. For the same reasons, the Commission was also unable to verify reports of sexualized torture and genital mutilation. Additionally, the Commission found some specific allegations to be false, inaccurate or contradictory with other evidence or statements and discounted these from its assessment.

27. Civilian women were deliberately killed by militants during their abduction or while trying to escape, including in Be'eri, Mefalsim, Nir Oz and close to the Nova site. The Commission has documented three such cases with verified digital footage, showing that women were shot at close range while trying to escape.

28. Ninety women and girls were abducted to Gaza on 7 October. The Commission documented the physical and psychological violence in the process of several of these abductions. Many abductions were filmed, with women placed on the back of vehicles including motorbikes and brought to Gaza; acts committed with force, threat of force or the fear of violence. The abductees were forced to sit very

[19] The Commission considers the term 'sexual violence' to cover a range of physical and non-physical acts of a sexual nature against a person or causing a person to engage in such an act, by force, or by threat of force or coercion.

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close to their abductors and filmed during their abduction, in several cases placed between two men on a small motorbike, forcing them to coerced intimacy with their abductors. Female abductees have described how they were subjected to physical and psychological violence in the course of their abductions, being treated as "trophies" or "objects" or subjected to insults such as Jewish female dog. The Commission found that women were disproportionally affected by this type of gender-based crime and documented many cases with the same pattern, from both kibbutzim and the Nova festival.

29. Women and women's bodies were used as victory trophies by male perpetrators. The abduction, violence and humiliation of women were put on public display, either on the streets of Gaza and/or by recording the bodies of women or the acts of the crime and publishing it online for propaganda purposes. This type of gender-based crime was identified by the Commission in many locations, women being the primary but not the only target.

30. The Commission documented the desecration of both male and female bodies, including sexual acts such as undressing the body and/or displaying it partially undressed in public. In several cases the victims' undressed bodies were displayed as a means of humiliation and disrespect, while these acts were filmed and disseminated. Militants posed with bodies in the streets of Gaza and in videos and photos, violating the personal dignity of the dead persons.

E. Impact on children

31. Forty Israeli children (at least 23 boys and 15 girls), including one under the age of two years and 10 under the age of 10 years, were killed and hundreds more were wounded on 7 October.[20] Twenty children lost both their parents and 96 children lost one parent.[21] In all the cases investigated by the Commission, militants attacked with full knowledge that children were present. In one case, three siblings from Kfar Aza witnessed the killing of their parents. One of the siblings, a three-year-old girl, was then abducted to Gaza, while her brother and sister spent 14 hours hiding in a wardrobe, waiting to be rescued.

32. The Commission found that children were instrumentalized by members of the military wing of Hamas and other armed groups with the intent of achieving specific political or strategic gains. In one case investigated by the Commission, militants used a 17-year-old boy in kibbutz Nahal Oz to lure his neighbours to open their houses, filmed and livestreamed his ordeal. He was later killed, while his 15- and eight-year-old stepsisters were abducted to Gaza. In Holit, two siblings, aged four and four-months respectively, witnessed the murder of their mother. They were then taken and held by a Hamas militant and filmed while the militant said: "look at the mercy in our hearts. Here are the children, we did not kill them." The video was uploaded on the official Hamas military wing telegram for propaganda purposes.[22] The two children were then taken to a neighbour's house for the purpose of being abducted and were released on the way to the Gaza Strip. In these and other cases, children were removed from the protection and care of their parents and put in highly vulnerable situations with little ability to understand the situation or voice objection.

33. Children were also intentionally targeted for abduction. Thirty-six children were abducted to Gaza, 10 of whom were abducted alone, without parents or other family members. Thirty-four children were released in November 2023.

[20] https://www.gov.il/en/departments/news/swords-of-iron-war-in-the-south-7-oct-2023.

[21] https://www.children.org.il/wp-content/uploads/2024/03/%D7%A4%D7%A8%D7%A7-%D7%9E%D7%AA%D7%95%D7%9A-%D7%99%D7%9C%D7%93%D7%99%D7%9D-%D7%91%D7%99%D7%A9%D7%A8%D7%90%D7%9C-2023.pdf.

[22] https://t.me/qassambrigades/28517.

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F. Israeli response

34. The Commission found that ISF's response to the attack was initially significantly delayed and, in many places, totally inadequate. Small teams of ISF ground forces appeared in several locations during the morning but they were slow to arrive, insufficient in numbers and lacked coordination with a centralized command and with each other.[23] Several ISF tanks were active that day, at border locations and in the civilian villages, including one that provided protective cover for civilians in hiding and several ISF members defending a position at the Nova festival site. In many kibbutzim, local rapid deployment security teams fought against the attackers with very little or no external reinforcement.

35. The Commission is aware of allegations that ISF used the "Hannibal Directive"[24] to prevent the capture of Israeli civilians and their transfer to Gaza, even at the cost of killing them. Such allegations were made in relation to ISF actions in the Nova site, including reports of ISF attack helicopters shooting at Israeli civilian cars, resulting in the killing of Israelis. The Commission confirmed the presence of at least eight attack helicopters in various locations on 7 October, but it could not confirm that they shot at civilians or civilian cars, including in the area of the festival. The Commission documented one statement by an ISF tank crew, confirming that the crew had applied the Hannibal Directive by shooting at a vehicle which they suspected was transporting abducted ISF soldiers.

36. The Commission also verified information indicating that, in at least two other cases, ISF had likely applied the Hannibal Directive, resulting in the killing of up to 14 Israeli civilians. One woman was killed by ISF helicopter fire while being abducted from Nir Oz to Gaza by militants. In another case the Commission found that Israeli tank fire killed some or all of the 13 civilian hostages held in a house in Be'eri.

37. The Commission found that Israeli authorities prioritised identifying victims, notifying families and allowing for burial rather than forensic investigation, leading to evidence of crimes, especially sexual crimes, not being collected and preserved. The Commission also notes the loss of potential evidence due to inadequately trained first responders.

IV. Factual findings: acts committed by Israel in the OPT

A. Introduction

38. ISF started carrying out airstrikes in the Gaza Strip in the morning hours of 7 October, in response to the Hamas-led attack in Israel.[25] On 8 October, Israel formally

[23] Such was the case in Be'eri, while in Nir Oz no external reinforcements arrived until militants left in the early afternoon.

[24] According to reports, the Hannibal Directive is a procedure to prevent capture of ISF members by enemy forces and was alleged to have been directed against Israeli civilians on 7 October. See e.g. https://www.haaretz.com/israel-news/2016-06-28/ty-article/.premium/idf-chief-orders-to-revoke-controversial-hannibal-directive/0000017f-e15f-d804-ad7f-f1ff16e00000.

[25] https://www.idf.il/%D7%90%D7%AA%D7%A8%D7%99-%D7%99%D7%97%D7%99%D7%93%D7%95%D7%AA/%D7%99%D7%95%D7%9E%D7%9F-%D7%94%D7%9E%D7%9C%D7%97%D7%9E%D7%94/%D7%99%D7%95%D7%9E%D7%9F-%D7%94%D7%9E%D7%9C%D7%97%D7%9E%D7%94-%D7%AA%D7%9E%D7%95%D7%A0%D7%AA-%D7%94%D7%9E%D7%A6%D7%91-%D7%9C%D7%90%D7%95%D7%A8%D7%9A-%D7%94%D7%99%D7%9E%D7%99%D7%9D/%D7%AA%D7%9E%D7%95%D7%A0%D7%AA-%D7%9E%D7%A6%D7%91-%D7%9E%D7%AA%D7%92%D7%9C%D7%92%D7%9C%D7%AA-%D7%97%D7%A8%D7%91%D7%95%D7%AA-%D7%91%D7%A8%D7%96%D7%9C-%D7%9E%D7%9C%D7%97%D7%9E%D7%94-D7%99%D7%A9%D7%A8%D7%90%D7%9C-

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announced the commencement of a major military operation named "Swords of Iron".[26] ISF first launched an intense six-week air campaign on the Gaza Strip, followed by ground operations under the cover of heavy artillery. The offensive's primary military goals, as publicly stated, were to destroy Hamas completely including its governmental functions, and to secure the release of Israeli hostages.[27]

39. By May 2024, the fatalities in the Gaza Strip were estimated to have exceeded 34,800. Of them, 24,682, including 7,356 children and 5,419 women, were identified as of 30 April.[28] The number of injured was estimated at 77,908. Disaggregated data were only available for 53,019 (including 12,332 children and 13,996 women).[29] These numbers are likely higher with thousands of persons still missing, many of them now dead under the rubble.[30] Air and artillery strikes account for the majority of casualties since 7 October.

40. ISF has used a variety of explosive weapons with wide-area effect in its attacks, delivered through airstrikes, tank and artillery fire, and shelling by naval forces. Ground operations, which started on 27 October, proceeded from north to south. These also served to segment the Gaza Strip strategically, cutting the northern half of the Gaza Strip, including Gaza City, the main population centre, from the south, with the establishment of a road in the middle.[31] Most of the population that was evacuated southward and has not been permitted to return.

41. On 12 December 2023, the UN General Assembly adopted a resolution demanding an immediate "humanitarian ceasefire" and calling on all parties to the conflict to comply with their IHL obligations.[32] The International Court of Justice (ICJ) issued orders on provisional measures in the *South Africa v. Israel* case under the Genocide Convention on 26 January 2024,28 March 2024, and 24 May 2024.[33] On 25 March 2024, the UN Security Council adopted a resolution demanding an immediate ceasefire for the month of Ramadan, the unconditional release of hostages and effective humanitarian access.[34]

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[26] https://www.gov.il/he/departments/news/spoke-war081023.

[27] See e.g. https://x.com/kann_news/status/1717231828384305632.

[28] https://t.me/MOHMediaGaza/5405.

[29] https://t.me/MOHMediaGaza/5401.

[30] https://news.un.org/en/story/2024/05/1149256.

[31] https://www.idf.il/%D7%90%D7%AA%D7%A8%D7%99-%D7%99%D7%97%D7%99%D7%93%D7%95%D7%AA/%D7%99%D7%95%D7%9E%D7%9F-%D7%94%D7%9E%D7%9C%D7%97%D7%9E%D7%94/%D7%9B%D7%9C-%D7%94%D7%9B%D7%AA%D7%91%D7%95%D7%AA/%D7%94%D7%A4%D7%A6%D7%95%D7%AA/%D7%A1%D7%92%D7%99%D7%A8%D7%95%D7%AA-%D7%9E%D7%A2%D7%92%D7%9C%D7%99%D7%9D-%D7%A2%D7%9C-%D7%9E%D7%97%D7%91%D7%9C%D7%99%D7%9D-%D7%94%D7%99%D7%AA%D7%A7%D7%9C%D7%95%D7%99%D7%95%D7%AA-%D7%95%D7%94%D7%A9%D7%9E%D7%93%D7%AA-%D7%AA%D7%A9%D7%AA%D7%99%D7%95%D7%AA-%D7%98%D7%A8%D7%95%D7%A8-%D7%A6%D7%A7%D7%97-%D7%A0%D7%97%D7%9C-%D7%97%D7%98%D7%99%D7%91%D7%AA-%D7%94%D7%A0%D7%97-%D7%9C-%D7%9E%D7%9C%D7%97%D7%9E%D7%94-%D7%9C%D7%95%D7%97%D7%9E%D7%99%D7%9D-%D7%A2%D7%96%D7%94/.

[32] A/RES/ES-10/22.

[33] https://www.icj-cij.org/sites/default/files/case-related/192/192-20240126-ord-01-00-en.pdf; https://www.icj-cij.org/sites/default/files/case-related/192/192-20240328-ord-01-00-en.pdf; https://www.icj-cij.org/sites/default/files/case-related/192/192-20240524-ord-01-00-en.pdf.

[34] S/RES/2728.

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B. Attacks on civilians and civilian objects

42. During the first weeks of the military campaign, ISF primarily used air strikes targeting high-rise buildings and other civilian objects in the al-Rimal neighbourhood, Khan Younis, in Gaza City, Jabalia and al-Shati refugee camps, and other locations, causing thousands of casualties, wreaking devastation and razing entire residential blocks and neighbourhoods to rubble in near-constant heavy bombardments.[35]

43. Crucial differences from previous hostilities should be noted, including that Israel has forcibly displaced at least 1.7 million Palestinians, as well as the massive scale of the fatalities and destruction. Hostilities between 2005 and 2023 resulted in less than a tenth of the fatalities since 7 October. The Commission has also observed an increasing trend in the number of fatalities of women and children compared with previous hostilities and assesses that this is associated with ISF's air bombardment campaign and its frequent use of explosive weapons with a wide impact area in populated districts.[36] This disproportionate effect was identified previously by the 2014 Gaza Commission of Inquiry and thus was foreseen but not prevented.[37]

44. The Commission documented ISF statements indicative of a change in targeting approach. In one example, on 10 October, the ISF spokesperson said "this is the situation now. We need to use a different language and different terminology. Our attacks in Gaza – it is not like the rounds and the number of targets of the past. The logic is different. In every place, in every space where there is an inkling of intelligence we attack."[38] In another example, Israel's Defence Minister Yoav Galant said, "Gaza will never return to be what it was", and "I have released all restraints, we use everything".[39] Given information suggesting relatively low numbers of Hamas militants in proportion to the wider civilian population[40], and given Israel's repeated assertion that militants are 'embedded' within the civilian population,[41] the Commission considers these statements indicate that the Israeli Government has given ISF blanket authorisation to target civilian locations widely and indiscriminately in the Gaza Strip.

45. The Israeli bombardment strategy also appears consistent with the application of the so called "Dahya doctrine"[42] to the Gaza Strip. The Commission investigated several large-scale attacks on civilian targets in the Gaza Strip which are indicative of the use of this doctrine and documented tens of other attacks, including on aid organizations, convoys and refuge sites. In many of these cases, the Commission could not identify military targets as the focus of the attacks. Even when military targets were allegedly present, attacks lacked distinction, proportionality and precautions, resulting in thousands killed and injured and widespread destruction of entire neighborhoods including in Jabalia, Al-Rimal, Al-Yarmouk and Al-Maghazi.

46. Additionally, the Commission investigated cases in which ISF ground forces killed civilians who posed no threat, including holding white flags. In one incident, two civilian women were shot while seeking refuge at a church and the premises shelled. In another incident from November, ISF soldiers filmed the aftermath of the killing of a man in al-Shati refugee camp who they admit was unarmed when killed.[43]

[35] See e.g. https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-4, https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-20.

[36] https://www.icrc.org/en/download/file/229018/ewipa_explosive_weapons_with_wide_area_effect_final.pdf.

[37] A/HRC/29/52.

[38] https://www.youtube.com/watch?v=lk1tLVR1wPo.

[39] https://www.youtube.com/watch?v=h9pekNeOYII.

[40] The CIA estimates Hamas fighters to be around 20,000-40,000 in 2023: https://www.cia.gov/the-world-factbook/references/terrorist-organizations/.

[41] See e.g. https://twitter.com/IDF/status/1718426727288803524.

[42] A strategy used by Israel during the second Lebanon war in 2006, encompassing the use of overwhelming and disproportionate force against civilian areas and infrastructure as a means of restraining and deterring Hezbollah. See e.g. https://apps.dtic.mil/sti/pdfs/ADA601846.pdf.

[43] https://www.youtube.com/watch?v=3Dp95bN81Ww.

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On 12 November, in al-Rimal neighborhood a Palestinian woman was shot by a sniper while evacuating and holding the hand of her grandson who was waving a white flag. On 15 November ISF shot and killed three Israeli hostages, one of whom was holding a white flag. ISF admitted in an investigation into this incident that it resulted from a lack of adherence to the rules of engagement. The Commission considers that this and other incidents clearly indicate the permissive practice of shooting to kill without first ascertaining who the targets are and whether they pose a threat.

47. The Commission is aware of reports and ISF allegations that the military wing of Hamas and other non-State armed groups in Gaza operated from within civilian areas. It continues its investigation into this issue.

C. Total siege

48. Israeli attacks and military operations in Gaza have worsened an already dire humanitarian situation. The prolonged blockade on the Gaza Strip, imposed by Israel since 2007, had already undermined the economy and violated the fundamental human rights of the population. On 9 October, Israel announced a complete siege on the Gaza Strip, cutting off essential resources and the movement of goods, heavily restricting the population's access to food and water, fuel and electricity. All crossings between Israel and the Gaza Strip were sealed, blocking regular and humanitarian aid deliveries. Between 7 and 20 October, no aid trucks entered the Gaza Strip[44], significantly impacting as much as two-thirds of the population already heavily reliant on humanitarian assistance.

49. Israel's Defence Minister Yoav Gallant framed the siege as a measure of retribution, announcing "a complete siege… no electricity, no water, no food, no fuel. We are fighting human animals, and we act accordingly."[45]

50. The Commission documented several explicit public statements by Israeli officials indicating, in addition to motives of retribution, an intention to instrumentalize and weaponize the provision of necessities, to hold the population of the Gaza Strip hostage to achieve political and military objectives, including the forced displacement of civilians from northern Gaza Strip and the release of Israeli hostages. The Commission notes that these measures amount to the collective punishment of the entire population for the actions of a few, a clear violation of IHL.

51. Israeli Minister of Energy and Infrastructure Israel Katz had already signed an order on 7 October to cut all electricity supplies to the Gaza Strip. On 8 October, Israeli authorities cut off all water supply from Mekorot through the three connection pipelines to the Gaza Strip. Between 8 October - 14 November, Israel stopped any fuel entering the territory, citing concerns about potential use by Hamas.[46] The impact of these measures on the availability of electricity and water was immediate. By 14 October, the three water desalination plants, which had previously produced 21 million liters of drinking water a day, were reported to have halted operations due to the lack of electricity and fuel.[47] Israel's cutting of water supply immediately

[44] https://www.unocha.org/publications/report/occupied-palestinian-territory/aid-trucks-crossing-egypt-gaza-15-november-2023.

[45] https://twitter.com/cogatonline/status/1711718883323752586.

[46] https://www.unrwa.org/newsroom/official-statements/gaza-strip-unrwa-finally-receives-fuel-much-more-needed-humanitarian; https://gisha.org/en/graph/1-timeline-of-restrictions-on-entry-of-fuel-into-gaza/.

[47] https://reliefweb.int/map/occupied-palestinian-territory/gaza-strip-critical-water-and-wastewater-infrastructure-17-october-2023; https://www.unrwa.org/newsroom/official-statements/matter-life-and-death-water-runs-out-2-million-people-gaza.

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affected more than 650,000 people.[48] The Gaza Power Plant ceased operation on 11 October after fuel transportation through the Kerem Shalom Crossing was stopped.[49]

52. Despite the unprecedented and growing needs, Kerem Shalom, the main point of entry for goods from Israel to the Gaza Strip, was entirely sealed by Israel from 7 October - 16 December. Following intense international pressure, Israel opened the crossing for aid trucks on 17 December. Israel allowed the re-opening of the Rafah crossing on 21 October although the quantity of goods and humanitarian assistance reaching the Gaza Strip still fell significantly short of the minimum required to sustain the population.[50] Additional measures have been imposed for the inspection of aid trucks at Nitzana crossing on the border between Egypt and Israel, severely hampering the entry of trucks, restricting or blocking lifesaving humanitarian items.[51]

53. Statements from Israeli officials show their intent to instrumentalize the provision of basic necessities, including food and water, to hold the population of the Gaza Strip hostage to political and military objectives.[52] Since December 2023, more than 90 percent of the population in the Gaza Strip has faced high acute food insecurity, the most acute situation being reported in northern Gaza. This is the compounded result of the destruction and prevention of local food production, including agriculture, fishing and baking, the siege preventing the import of adequate food supplies and the danger to humanitarian workers in distributing the limited food supplies available. As of March 2024, the situation is continuing to deteriorate; 1.1 million people face catastrophic levels of food insecurity.[53]

54. On 26 January the ICJ ordered in the *South Africa v. Israel* case under the Genocide Convention, that Israel "enable the provision of urgently needed basic services and humanitarian assistance" to the people of Gaza. Attacks on humanitarian convoys continued after the order. On 28 March 2024, the ICJ issued a second order, that Israel "ensure, without delay... the unhindered provision at scale... of urgently needed basic services and humanitarian assistance".[54]

55. Siege, hostilities and displacement have had a disproportionate impact on groups in vulnerable situations and their equal enjoyment of fundamental rights, including children and newborns, older persons, persons with disabilities, female-headed households and widows, mothers of young children, and pregnant and lactating women. Children have experienced multifaceted effects and at least 28 have died due to acute malnutrition and dehydration. Children are also particularly vulnerable to the spread of infectious diseases.[55] Women and girls experience gendered harms in relation to sexual and reproductive health, including lack of access to prenatal and post-partum care and ability to manage menstruation hygienically and with dignity. Pre-existing structural discrimination has also exacerbated controlling behaviours from male family members and impacted women's and girls' agency.

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[48] https://www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-8.

[49] https://www.unocha.org/publications/report/occupied-palestinian-territory/hostilities-gaza-strip-and-israel-flash-update-5; https://gisha.org/en/fourth-turbine-temporarily-activated/.

[50] https://www.who.int/news/item/21-10-2023-joint-statement-by-undp--unfpa--unicef--wfp-and-who-on-humanitarian-supplies-crossing-into-gaza.

[51] https://x.com/MfaEgypt/status/1718282096202895585.

[52] See e.g. https://twitter.com/IsraeliPM/status/1714723922837410273?t=fE_VrUU_cUyO6YchkpavGA&s=19.

[53] https://www.ipcinfo.org/fileadmin/user_upload/ipcinfo/docs/IPC_Gaza_Acute_Food_Insecurity_Dec2023Feb2024.pdf; https://www.ipcinfo.org/fileadmin/user_upload/ipcinfo/docs/IPC_Gaza_Strip_Acute_Food_Insecurity_Feb_July2024_Special_Brief.pdf.

[54] https://www.icj-cij.org/sites/default/files/case-related/192/192-20240126-ord-01-00-en.pdf, https://www.icj-cij.org/sites/default/files/case-related/192/192-20240328-ord-01-00-en.pdf.

[55] https://www.unicef.org/press-releases/intensifying-conflict-malnutrition-and-disease-gaza-strip-creates-deadly-cycle.

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D. Evacuations and transfer of the civilian population

56. The Commission documented and analysed more than 80 evacuation orders issued by the ISF between 7 October and 30 December 2023. Although ISF did not explicitly use the term "safe zones" in relation to the evacuation areas, and instead used the term "humanitarian aid zone", it advised civilians to move to these areas "for their safety"[56], thereby effectively stating that these areas constitute safe zones, with corresponding legal protection.

57. The Commission analysed the dissemination of information regarding evacuations, the feasibility of safe evacuation, the voluntariness of evacuation, safety concerns and the possibility of return considering the extensive damage to structures within the Gaza Strip and the challenges posed by the continuing conflict. The Commission also documented and analysed statements by Israeli officials and public figures demonstrating an intent to forcibly transfer Palestinians.

58. The Commission finds that evacuation orders were at times unclear and confusing, and that the timeframe provided for the civilian population to evacuate safely was unstated or insufficient, particularly in relation to large-scale evacuations.

59. The Commission finds that there was chaos along evacuation routes, including multiple ISF checkpoints, danger of death or injury, lack of transportation and inadequate attention to persons in vulnerable situations. The Commission documented harassment and specific attacks on evacuees, including forcing Palestinians of all ages and genders at gunpoint to strip during evacuation processes and walk for prolonged periods without clothes. These cases indicate that ISF intentionally inflicted much of the hardship experienced during this process. Some of the evacuation processes were also hindered by Hamas threats and attacks against those wanting to leave.[57]

60. As evacuations were underway, ISF continued attacking designated safe zones, including Rafah and Khan Younis. These attacks resulted in casualties, including deaths of civilians not taking any direct part in the hostilities. At the same time, the massive casualties and destruction by ISF in areas that were evacuated have created conditions whereby whole residential areas have been razed and families have no homes to return to.

61. The Commission documented statements by Israeli officials dehumanizing the Palestinians in Gaza, portraying all Palestinians in Gaza as Hamas militants or Hamas supporters, discussing a second Nakba, proposing the transfer of the civilian population outside the Gaza Strip and re-establishing Israeli settlements.[58] The Commission notes that, despite a warning reportedly issued by the Israeli Government's Legal Advisor to Israeli ministers on 14 November 2023,[59] no action was taken by authorities. The Commission is aware that statements do not necessarily indicate policy but considers that those statements inciting to violence, discrimination and hatred may have a causal connection to the commission of violations of international law, including war crimes.

E. The occupied West Bank including East Jerusalem

62. Between 7 October and 31 December 2023, 308 Palestinians, including 80 boys, were killed in the West Bank, including East Jerusalem, 300 of them by Israeli forces

[56] https://x.com/AvichayAdraee/status/1712846493747495223?s=20.

[57] See e.g. https://twitter.com/AvichayAdraee/status/1713478861827026955?s=20;https://www.youtube.com/watch?v=HaTmx9LPBJE.

[58] https://twitter.com/ArielKallner/status/1710769363119141268; https://www.mako.co.il/mako-vod-channel2-news/meet_the_press-9402aea3d6045810/830a0730d9a7b810/VOD-5f8843ca2fe9b81027.htm.

[59] https://www.mako.co.il/news-politics/2023_q4/Article-438a607a63acb81026.htm.

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and eight by settlers. The fatalities in the West Bank within this period exceeded any annual fatality toll since OCHA began collecting data on casualties in 2005. From 7 October 2023 to 30 April 2024, 457 Palestinians, including 112 boys, had been killed by Israeli forces and ten by settlers, including two boys, across the West Bank, including East Jerusalem.[60] The Commission observed an increase in large-scale militarised search and arrest operations in Tulkarem, Nablus and Jenin in the West Bank.

63. The Commission identified a surge of settler attacks on Palestinian communities immediately after 7 October. Several developments may have contributed to this, including enlisting thousands of settlers in ISF reserve duty, arming and mobilizing settlers, for regular military service in specialised battalions based in the West Bank, establishing and arming additional quasi-military militias in settlements and easing gun-licence registration regulations by Minister of National Security Itamar Ben Gvir. The Human Rights Council has mandated the Commission to investigate settler violence in the OPT and to report in June 2025.

64. The Commission found that on 24 November 2023, members of a Palestinian armed group killed and desecrated the bodies of two persons who they suspected had collaborated with ISF in Tulkarem in the West Bank. The bodies of the two victims were hung on metal structures in front of cheering and filming crowds. One victim was stripped and placed in a dumpster, likely after the public hanging.

F. SGBV

65. The Commission documented many incidents in which ISF systematically targeted and subjected Palestinians to SGBV online and in person since October 7, including through forced public nudity, forced public stripping, sexualized torture and abuse, and sexual humiliation and harassment. These incidents took place during ground operations in conjunction with evacuations and arrests. Based on testimonies and verified video footage and photographs, the Commission finds that sexual violence has been perpetrated throughout the OPT during evacuation processes, prior to or during arrest, at civilian homes and at a shelter for women and girls. Sexual acts were carried out by force, including under threats, intimidation and other forms of duress, in inherently coercive circumstances due to the armed conflict and the presence of armed Israeli soldiers.

66. The ISF forced public stripping and nudity in many locations, in humiliating circumstances, including when victims were; blindfolded, kneeling and/or with their hands tied behind their back while in underwear; interrogated or subjected to verbal or physical abuse while fully or partially undressed; coerced to do physical movements while naked; and filmed or photographed by ISF doing any of these acts and disseminating the film and photographs. Palestinians were also made to watch members of their family and community strip in public and walk completely or partially undressed while subjected to sexual harassment.

67. Both male and female victims were subjected to such sexual violence, but men and boys were targeted in particular ways. Only males were repeatedly filmed and photographed by soldiers while subjected to forced public stripping and nudity, sexual torture and inhumane or cruel treatment. Palestinian women were also targeted and subjected to psychological violence and sexual harassment online, including shaming and doxing female detainees and drawing gendered and sexualized graffiti, including at a women's shelter in Gaza that was directly targeted. Israeli soldiers also filmed themselves ransacking homes, including drawers filled with lingerie, to mock and humiliate Palestinian women, referring to Arab women as 'sluts'. The Commission concludes, based on the circumstances and context of these acts, that GBV directed at Palestinian women was intended to humiliate and degrade the Palestinian population as a whole.

[60] https://www.ochaopt.org/data/casualties.

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68. The Commission notes the existence of aggravating factors in the commission of these gender-based crimes. First, the specific social and normative context in which these acts have been committed includes strong cultural and religious sensitivities linked to privacy, nudity and the significance of the veil, where stigma and social exclusion can have deep repercussions at the individual and community level for the victim, particularly for women and girls. Second, humiliating digital content disseminated online, reaching a global audience, is extremely difficult to remove from the internet.

69. Based on the way in which such acts were committed, including with filming, photographing and posting material online, in conjunction with the many cases with similar methods observed in multiple locations, the Commission concludes that forced public stripping and nudity and other types of abuse by Israeli military personnel were either ordered or condoned. These acts were intended to humiliate and degrade the victims and the Palestinian community at large, by perpetuating gender stereotypes that create a sense of shame, subordination, emasculation and inferiority. It is evident that such violence is both a part of and has been enabled by the broader targeting and ill-treatment of Palestinians.

G. Impact on children

70. As of 30 April, more than 7,300 Gazan children have been confirmed to be killed, thousands remain unidentified, and 12,332 wounded, according to the Gaza Ministry of Health.[61] In addition, thousands of children are missing, many of them likely buried under the rubble of destroyed buildings. Rescue efforts have been hampered by airstrikes and ground incursions, shortage of rescue equipment, scarcity of fuel for vehicles and equipment, and limited or no communication capabilities.[62]

71. Attacks on residential buildings have resulted in significant life-altering physical, emotional and cognitive challenges for affected children, many of whom were pulled from the rubble with serious injuries. The Commission documented several cases of children who had been injured from airstrikes or shelling, including the case of a three-year-old boy, who lost both legs as a result of an attack on an UNRWA school in November 2023. Both his parents and his younger brother were previously killed in October 2023. Around 1,000 children had had one or more limbs amputated by the end of November 2023[63], some performed without anaesthesia. Attacks also severely impacted infrastructure essential for children's wellbeing, including hospitals, schools and basic services, resulting in an increased numbers of deaths and preventing adequate treatment for the injured. The health, educational and social effects for children will be lifelong and impact generations. The Commission is concerned by the long-term psychological impact on children who are suffering from increasing symptoms of post-traumatic stress.

72. ISF attacks on densely populated residential areas and refugee camps have resulted in thousands of children losing one or both parents and being separated from their families in the chaos of hostilities. As of February 2024, at least 17,000 children were unaccompanied or separated from their parents.[64] According to the Gaza Ministry of Health, at least 15,173 children in Gaza have lost one or both parents since 7 October.[65]

[61] https://t.me/MOHMediaGaza/5405,https://t.me/MOHMediaGaza/5401.

[62] https://www.unicef.org/sop/media/3461/file/UNICEF%20in%20the%20State%20of%20Palestine%20Escalation%20Humanitarian%20Situation%20Report%20No.15.pdf. Also: https://news.un.org/en/story/2024/05/1149256.

[63] https://www.ungeneva.org/en/news-media/bi-weekly-briefing/2023/12/press-briefing-united-nations-information-service.

[64] https://www.unicef.ch/en/current/statements/2024-02-02/gaza-17-000-children-separated-their-parents.

[65] https://t.me/MOHMediaGaza/5413.

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V. Legal Analysis

73. In relation to the Commission's investigation into the attack of 7 October in Israel, the Commission found that members of Hamas military wing, members of the military wings of other Palestinian armed groups and Palestinian civilians committed war crimes, as well as violations and abuses of IHL and IHRL.

74. The Commission found that the war crimes of intentionally directing attacks against civilians and murder or wilful killing were committed by shooting and killing residents of kibbutzim and other civilian locations, including women, children and older persons, and by indiscriminately firing projectiles towards populated areas in Israel. The Commission also found that the war crimes of torture, inhuman or cruel treatment and of destroying or seizing the property of an adversary were committed.

75. The Commission found that the war crime of cruel treatment was committed in several locations, as well as the war crime of inhumane treatment and torture. The Commission found that the war crime of outrages upon personal dignity was committed in the desecration of corpses by burning, mutilation and decapitation. The Commission also found the sexualized desecration of both male and female corpses, including the exhibition of undressed bodies.

76. The Commission found that the war crime of taking hostages was committed, in most cases together with outrages on personal dignity and inhumane treatment, including SGBV, such as assault, harassment and intimidation against women while abducted in Israel and taken to Gaza.

77. The Commission found that acts of sexual violence were committed on 7 October in Israel, including at the Nova festival, on road 232, at Nahal Oz military base and kibbutzim Re'im, Nir Oz and Kfar Aza.

78. The Commission found that members of the military wings of Hamas and PIJ violated the principle of distinction when they attacked, killed and injured the civilian population and intentionally launched rockets and mortars from Gaza into Israel.

79. The Commission found that ISF soldiers violated the principles of distinction, precaution and proportionality when they fired shells at a house occupied by Israeli civilian hostages in Be'eri and directed helicopter fire at a civilian hostage from Nir Oz.

80. In relation to the Commission's investigation into Israel's attacks and operations in Gaza and OPT, the Commission found that Israeli authorities and members of the ISF committed war crimes, crimes against humanity, and violations of IHL and IHRL.

81. The Commission found that the war crimes of starvation as a method of warfare; murder or wilful killing; intentionally directing attacks against civilians and civilian objects; forcible transfer; sexual violence; outrages upon personal dignity; and SGBV amounting to torture or inhuman and cruel treatment were committed.

82. The Commission found that through several actions including siege, Israel inflicted collective punishment on the Palestinian population in Gaza, in direct violation of IHL.

83. The Commission found it foreseeable that civilians would be present in the areas targeted by the ISF; nonetheless, the ISF intentionally proceeded to direct its attacks against the civilian population and civilian objects, including places of worship, with such knowledge, in direct violation of the IHL principles of adequate precautions, distinction, proportionality, and special protections for children and women.

84. The Commission found that the *chapeau* elements of crimes against humanity have been fulfilled, namely a widespread or systematic attack directed against the civilian population in Gaza. The Commission found that the crimes against humanity of extermination; murder; gender persecution targeting Palestinian men and boys; forcible transfer; and torture and inhuman and cruel treatment were committed.

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85. The Commission found that the siege and forcible transfer, compounded with widespread destruction caused by attacks and military operations, resulted in the IHRL violations of the rights to family life, adequate food, housing, education, health, social security, and water and sanitation, particularly impacting children and persons in vulnerable situations. The age and gender specific harms resulted in violations of the CRC and rights to non-discrimination in the CEDAW.

VI. Conclusions

86. **7 October 2023 has marked a clear turning point for both Israelis and Palestinians, and it presents a watershed moment that can change the direction of this conflict; with a real risk of further solidifying and expanding the occupation. Amid months of losses and despair, retribution and atrocities, the only tangible result has been compounding the immense suffering of both Palestinians and Israelis, with civilians, yet again, bearing the brunt of decisions by those in power. Children and women make up a large part of those civilians, the latter marginalised from decision-making.**

87. **For Israelis, the attack of 7 October was unprecedented in scale in its modern history, when in one single day hundreds of people were killed and abducted, invoking painful trauma of past persecution not only for Israeli Jews but for Jewish people everywhere. Palestinians with Israeli citizenship were also deeply affected by the attack of 7 October.**

88. **For Palestinians, Israel's military operation and attack in Gaza has been the longest, largest and bloodiest since 1948. It has caused immense damage and loss of life and triggered for many Palestinians traumatic memories of the Nakba and other Israeli incursions.**

89. **The Commission affirms that both the 7 October attack in Israel and Israel's subsequent military operation in Gaza should not be seen in isolation. The only way to stop the recurring cycles of violence, including aggression and retribution by both sides, is to ensure strict adherence to international law. That includes ending the unlawful Israeli occupation of Palestinian territory, discrimination, oppression and the denial of the right to self-determination of the Palestinian people and guaranteeing peace and security for Jews and Palestinians.**

90. **In relation to the attack of 7 October in Israel, the Commission concludes on reasonable grounds that members of the military wings of Hamas and of other Palestinian armed groups, as well as Palestinian civilians who were directly participating in the hostilities, deliberately killed, injured, mistreated, took hostages and committed SGBV against: civilians, including Israeli citizens and foreign nationals; and members of the ISF, including soldiers considered *hors de combat*, in many locations in southern Israel. These actions constitute war crimes and violations and abuses of IHL and IHRL.**

91. **The Commission concludes that civilians were intentionally targeted, that the attack was premeditated and planned over a significant period, reflecting a high degree of organisation and coordination, and implemented in several locations at or about the same time. The attacks were led and coordinated by Hamas and implemented by the military wings of Hamas and six other Palestinian factions, with the participation of some Palestinian civilians.**

92. **Members of the military wing of Hamas and other Palestinian armed groups abducted primarily Israeli people as hostages to Gaza, without regard for age or gender, to use them in negotiations with the Israeli authorities. Some abductees were shot at and in some cases killed. Many abductions were carried out with significant physical, mental and sexual violence and degrading and humiliating treatment, including in some cases parading the abductees.**

93. **Israeli children were subjected to physical and emotional mistreatment on 7 October. In addition to those who were killed and injured, many children lost one**

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or both parents. Many children witnessed the killings of their parents and siblings and were also filmed for propaganda purposes by Palestinian armed groups who published videos depicting young Israeli children in vulnerable positions. The Commission finds it particularly egregious that children were targeted for abduction, several of them taken alone.

94. **The Commission concludes that members of the military wing of Hamas and Palestinian armed groups targeted women, including by wilful killings, abductions, and physical, mental and sexual abuse. These crimes were deliberate and, in several cases, enforced with violence, intentionally causing great suffering and serious injury to the victims. The Commission particularly notes that women were subjected to GBV during the course of their execution or abduction. Women and women's bodies were used as victory trophies by male perpetrators and the abduction, violence and humiliation of women, were put on public display, either on the streets of the Gaza Strip or online.**

95. **The Commission identified patterns indicative of sexual violence in several locations and concludes that Israeli women were disproportionally subjected to these crimes. The attack on 7 October enabled perpetrators to commit SGBV and this violence was not isolated but perpetrated in similar ways in several locations and by multiple Palestinian perpetrators. The Commission did not find credible evidence, however, that militants received orders to commit sexual violence and so it was unable to make conclusions on this issue. However, inflammatory language and disbelief around sexual violence, observed with both parties, risks silencing and discrediting survivors, further exacerbating trauma and stigmatization.**

96. **The Commission notes that Israeli authorities failed to protect civilians in southern Israel on almost every front. This included failing to swiftly deploy sufficient security forces to protect civilians and evacuate them from civilian locations on 7 October. In several locations ISF applied the so-called 'Hannibal Directive' and killed at least 14 Israeli civilians. Israeli authorities also failed to ensure that forensic evidence was systematically collected by concerned authorities and first responders, particularly in relation to allegations of sexual violence, undermining the possibility of future judicial proceedings, accountability and justice.**

97. **In relation to Israel's military operations in Gaza from 7 October, the Commission concludes that Israel has committed war crimes, crimes against humanity and violations of IHL and IHRL.**

98. **The Commission concludes that the immense numbers of civilian casualties and widespread destruction of civilian objects and crucial civilian infrastructure are the inevitable results of Israel's chosen strategy for the use of force during these hostilities, undertaken with intent to cause maximum damage, disregarding distinction, proportionality and adequate precautions, and thus unlawful. ISF's intentional use of heavy weapons with large destructive capacity in densely populated areas constitutes an intentional and direct attack on the civilian population, particularly affecting women and children. This conclusion is confirmed by the substantial and increasing numbers of casualties, over weeks and months, with no change in Israeli policies or military strategies.**

99. **ISF has killed and maimed tens of thousands of children, resulting in permanent physical impairment for thousands of children and long-term emotional trauma for all children. Israel has the obligation under international law to ensure that the needs of all children, particularly of the large number of orphans and children separated from their families, are prioritised and addressed. It has a duty to avoid the separation of families and to facilitate their reunification, noting the particular impact separation of family member has on mothers and children.**

100. **The Commission concludes that evacuation orders issued by ISF were at times insufficient, unclear and conflicting, and did not provide adequate time or**

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support for safe evacuations. Moreover, areas evacuated were attacked with no regard for those who could not or would not evacuate, and evacuees were targeted along the evacuation routes and in designated safe zones. Civilians who choose not to evacuate do not lose their protected status under international law. Moreover, statements by Israeli officials demonstrated an intent to forcibly transfer the population.

101. **Israeli authorities consistently presented their military objectives as destroying all of Hamas, releasing Israeli hostages and preventing future threats to the State of Israel emanating from the Gaza Strip, yet their actions and the consequences of their actions indicate other motivations including, vengeance and collective punishment. Statements made by Israeli officials reflected policy and practice of inflicting widespread destruction, killing large numbers of civilians and forcible transfer. The Commission found that statements made by Israeli officials amounted to incitement and may constitute other serious international crimes. Statements aimed at systematically dehumanizing Palestinians, particularly Palestinian men and boys, and called for collective punishment.**

102. **The Commission concludes that Israel has used starvation as a method of war, affecting the entire population of the Gaza Strip for decades to come, with particularly negative consequences for children. This is a war crime. At the time of writing this report, children have already died due to acute malnutrition and dehydration. Through the siege it imposed, Israel has weaponized the withholding of life-sustaining necessities, cutting off supplies of water, food, electricity, fuel and other essential supplies, including humanitarian assistance. This constitutes collective punishment and reprisal against the civilian population, both of which are clear violations of IHL.**

103. **The frequency, prevalence and severity of sexual and gender-based crimes perpetrated against Palestinians since 7 October across the OPT indicate that specific forms of SGBV are part of ISF operating procedures. Palestinian men and boys experienced specific persecutory acts intended to punish them in retaliation for the crimes committed on 7 October. The way in which these acts were committed, including their filming and photographing, in conjunction with similar cases documented in several locations, leads the Commission to conclude that forced public stripping and nudity and other related types of abuse were either ordered or condoned by Israeli authorities.**

104. **SGBV constitutes a major element in the ill-treatment of Palestinians, intended to humiliate the community at large. This violence is intrinsically linked to the wider context of inequality and prolonged occupation, which have provided the conditions and the rationale for gender-based crimes, to further accentuate the subordination of the occupied people. The Commission notes that these crimes must be addressed by tackling their root cause; through dismantling the historically oppressive structures and institutionalized system of discrimination against Palestinians, which are at the core of the occupation.**

105. **The situation in the West Bank has continued to deteriorate, with Palestinian fatalities recorded since 7 October exceeding any other period since 2005. The rise in fatalities is linked to several highly militarized ISF operations and a surge in violent settler attacks on Palestinian communities, often assisted or condoned by ISF.**

106. **The Commission is aware of reports and ISF allegations indicating that the military wing of Hamas and other non-State armed groups in Gaza operated from within civilian areas. The Commission reiterates that all parties to the conflict, including ISF and the military wings of Hamas and other non-State armed groups, must adhere to IHL and avoid increasing risk to civilians by using civilian objects for military purposes.**

107. **The Commission concludes that the individuals who bear the most responsibility for the international crimes, violations and abuses that it has investigated include: senior members of the political and military leadership of**

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Hamas and other Palestinian armed groups and of the Palestinian Joint Operations Room; senior members of the political and military leadership of the Israeli State, including members of the War Management Cabinet and the Ministerial Committee on National Security, other Ministers of the Government and leaders of the ISF. The Commission will continue its investigations focusing on individual criminal responsibility and command responsibility.

VII. Recommendations

108. **To the Government of Israel:**

(a) **Immediately end attacks resulting in the killing and maiming of civilians in Gaza, end the siege on Gaza; implement a ceasefire; ensure that those whose property has been unlawfully destroyed receive reparations; ensure that necessities crucial for the health and wellbeing of the civilian population immediately reach those in need;**

(b) **Ensure that the rules of engagement for military and security personnel strictly adhere to international standards; investigate, prosecute and punish those who commit violations of IHL and IHRL; publish the rules of engagement and reports of investigations into violations;**

(c) **Ensure that age and gender-specific harm is assessed and preventive measures based on gender and child-centric risk assessments are applied to prevent harm to the civilian population during the planning and execution of military operations;**

(d) **Cease the practices of forced public stripping and nudity, intimate body searches, removing of women's veils, abuse and harassment of Palestinians online and in person of all ages and genders; bring those responsible for such acts to justice; address the discriminatory structures and beliefs that enable those violations to prevent their recurrence;**

(e) **Ensure that all displaced or evacuated Palestinians are allowed to return safely to their homes and are assisted to do so, and ensure the reconstruction of Gaza in line with Israel's legal obligations;**

(f) **Ensure that all Palestinians who have been arrested and/or detained are treated humanely, report on their state of health and wellbeing, allow ICRC visits, contact with families and medical attention and ensure their treatment in compliance with IHL and IHRL;**

(g) **Comply fully and immediately with the ICJ orders on provisional measures issued on 26 January and 28 March, to ensure the unhindered provision of all basic services and humanitarian assistance to Gaza and ensure that the military does not commit acts violating the rights of the Palestinians in Gaza, in compliance with Israel's obligations under the Genocide Convention;**

(h) **Ensure impartial and fair investigations, aligned with principles of IHRL, of crimes committed on 7 October and, where applicable, prosecute those persons arrested in Israel in open trials;**

(i) **Allow the Commission to access the OPT and Israel to enable full, impartial and independent investigations, in particular into the Gaza Strip in compliance with the ICJ order on provisional measures issued on 24 May 2024;**

(j) **Address mental health needs of survivors and community members who were displaced in the OPT and Israel following the attack, with particular attention to children, women, older persons, foreigners and released hostages.**

109. **To the Government of the State of Palestine and the de-facto authorities in Gaza:**

(a) **Ensure the immediate and unconditional release of all hostages held in Gaza; ensure their protection, including from SGBV; report on their state of health**

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and wellbeing, allow ICRC visits, contact with families and medical attention and ensure their treatment in compliance with IHL and IHRL;

(b) **Stop all indiscriminate firing of rockets, mortars and other munitions towards civilian populations;**

(c) **Thoroughly and impartially investigate and prosecute violations of international law, including those committed on and since 7 October 2023, by members of the military wings of Hamas and other Palestinian non-State armed groups in southern Israel and in the OPT; investigate and prosecute violations against those suspected of aiding Israel;**

(d) **Take urgent measures to investigate and prosecute individuals responsible for any forms of sexual violence; refrain from discrediting survivors and witnesses of sexual violence.**

(e) **Avoid use of civilian objects or property for military purposes, in line with all IHL obligations, and implement a clear separation from civilian areas;**

110. **To the UN Security Council:**

(a) **In light of the continuing threat to international peace and security this conflict poses and the gravity of the crimes, demand, under Chapter VII of the UN Charter, the Government of Israel to immediately implement a ceasefire, end the siege on Gaza, ensure the delivery of humanitarian aid, cease the targeting of civilians and civilian infrastructure, and demand the unconditional release of hostages;**

(b) **Reaffirm the Palestinian people's right to self-determination.**

111. **To the UN Secretary General:**

(a) **List Israel in the annexes of the next annual report on CAAC, in accordance with Security Council resolution 1379 (2001) and subsequent resolutions and institutionalize the country task force on monitoring and reporting in the OPT (as noted previously in A/78/198).**

112. **To all Member States:**

(a) **Ensure compliance by all States Parties with all treaty obligations, including common article 1 of the Geneva Conventions, the CAT and the Genocide Conventions;**

(b) **Conduct investigations under domestic or universal jurisdiction on core international crimes committed during the current war.**

113. **To all State Parties to the Rome Statute:**

(a) **Support and cooperate fully with the investigation by the Office of the Prosecutor of the International Criminal Court in its investigation into the *Situation in the State of Palestine*.**

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